



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

02 Big Horn 0213 Spring Creek Elementary

0020 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	22,805.00	22,805.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	516.87	516.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,486.10	0.00	1,486.10	0.00	0.00	0.00
27XX Student Transportation Services	66,976.97	33,576.97	0.00	33,400.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,447.38	0.00	0.00	14,447.38	0.00	0.00
Totals	106,232.32	56,898.84	1,486.10	47,847.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	106,232.32					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0020 Spring Creek Elem	Indirect/Direct	1,486.10 / 56,898.84	2.61%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0020 Spring Creek Elem	0.0079	0.0057	0.0068	0.0093	2.61%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0020 Spring Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0020 Spring Creek Elem	0.0079	0.0057	0.0068	0.0093	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0020 Spring Creek Elem				1.06%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0213 Spring Creek Elementary	Your Preliminary Rate by School System (SS) is:	1.06%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

02 Big Horn 0214 Pryor Public Schools

0021 Pryor Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	602,791.21	602,791.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,362.28	28,362.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,773.84	64,773.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	86,189.58	86,189.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,244.77	0.00	25,244.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,023.91	129,023.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	78,317.87	78,317.87	0.00	0.00	0.00	0.00
31XX Food Services	102,059.85	102,059.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,714.32	1,714.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,524.01	7,524.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,862.12	0.00	0.00	1,862.12	0.00	0.00
Totals	1,127,863.76	1,100,756.87	25,244.77	1,862.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,127,863.76					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

02 Big Horn 0214 Pryor Public Schools

1214 Plenty Coups H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	702,136.23	658,703.15	0.00	43,433.08	0.00	0.00
21XX Support Services - Students	86,158.14	86,158.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,002.86	3,002.86	0.00	0.00	0.00	0.00
222X Educational Media Services	7,419.83	7,419.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	252,308.51	181,701.40	0.00	70,607.11	0.00	0.00
24XX Support Services - School Administration	73,293.81	73,293.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	115,467.89	46,850.53	68,617.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	417,153.84	218,926.15	0.00	198,227.69	0.00	0.00
27XX Student Transportation Services	114,099.31	114,099.31	0.00	0.00	0.00	0.00
31XX Food Services	28,306.52	28,306.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,484.52	7,484.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,037.67	61,755.19	0.00	3,282.48	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,663.60	0.00	0.00	1,663.60	0.00	0.00
9999 Undistributed	32,653.63	32,653.63	0.00	0.00	0.00	0.00
Totals	1,906,186.36	1,520,355.04	68,617.36	317,213.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,906,186.36					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0021 Pryor Elem	Indirect/Direct	25,244.77 / 1,100,756.87	2.29%		
	LE 1214 Plenty Coups H S	Indirect/Direct	68,617.36 / 1,520,355.04	4.51%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0021 Pryor Elem	0.0640	0.0746	0.0792	0.0649	2.29%
	1214 Plenty Coups H S	0.1156	0.0746	0.0792	0.0649	4.51%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0021 Pryor Elem	0.0000	0.0000	0.0000	0.0000	
	1214 Plenty Coups H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0021 Pryor Elem	0.0640	0.0746	0.0792	0.0649	
	1214 Plenty Coups H S	0.1156	0.0746	0.0792	0.0649	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0021 Pryor Elem	5.81%	
	1214 Plenty Coups H S	7.21%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0214 Pryor Public Schools	Your Preliminary Rate by School System (SS) is:	6.51%	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

02 Big Horn 0216 Hardin Public Schools

0023 Hardin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	9,708,476.88	9,658,826.55	0.00	49,650.33	0.00	0.00
21XX Support Services - Students	1,131,029.80	1,131,029.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,043,315.94	1,043,315.94	0.00	0.00	0.00	0.00
222X Educational Media Services	875,463.81	875,463.81	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	554,813.52	547,681.77	0.00	7,131.75	0.00	0.00
24XX Support Services - School Administration	996,775.93	989,150.83	0.00	7,625.10	0.00	0.00
25XX Support Services - Business	243,862.65	0.00	243,862.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,958,130.76	1,941,071.76	0.00	17,059.00	0.00	0.00
27XX Student Transportation Services	1,087,612.43	1,024,362.43	0.00	63,250.00	0.00	0.00
31XX Food Services	1,379,630.98	1,373,390.98	0.00	6,240.00	0.00	0.00
33XX Community Services	140,990.93	133,490.93	0.00	7,500.00	0.00	0.00
34XX Extracurricular - Activities	3,911.53	3,911.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	104,923.09	104,923.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,293,806.71	0.00	0.00	1,293,806.71	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	214,835.42	50,490.56	0.00	164,344.86	0.00	0.00
Totals	20,737,580.38	18,877,109.98	243,862.65	1,616,607.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	20,737,580.38					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

02 Big Horn 0216 Hardin Public Schools

1189 Hardin H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,732,008.93	2,728,567.26	0.00	3,441.67	0.00	0.00
21XX Support Services - Students	280,676.64	280,676.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	131,940.77	131,940.77	0.00	0.00	0.00	0.00
222X Educational Media Services	288,789.88	288,789.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,656.98	180,279.73	0.00	2,377.25	0.00	0.00
24XX Support Services - School Administration	514,333.95	506,893.95	0.00	7,440.00	0.00	0.00
25XX Support Services - Business	86,801.24	0.00	86,801.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	687,083.73	687,083.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	691,709.51	358,479.51	0.00	333,230.00	0.00	0.00
33XX Community Services	77,810.77	77,810.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	63,873.43	63,873.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	493,824.96	478,779.46	0.00	15,045.50	0.00	0.00
4XXX Facilities Acquisition and Construction Services	45,518.54	0.00	0.00	45,518.54	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	0.38	0.38	0.00	0.00	0.00	0.00
Totals	6,277,029.71	5,783,175.51	86,801.24	407,052.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,277,029.71					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0023 Hardin Elem	Indirect/Direct 243,862.65 / 18,877,109.98	1.29%		
	LE 1189 Hardin H S	Indirect/Direct 86,801.24 / 5,783,175.51	1.50%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0023 Hardin Elem	0.0109	0.0390	0.0318	0.0263	1.29%
	1189 Hardin H S	0.0148	0.0390	0.0318	0.0263	1.50%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0023 Hardin Elem	0.0296	0.0458	0.0388	0.0329	
	1189 Hardin H S	0.0190	0.0458	0.0388	0.0329	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0023 Hardin Elem	0.0296	0.0458	0.0388	0.0329	
	1189 Hardin H S	0.0190	0.0458	0.0388	0.0329	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0023 Hardin Elem	3.04%	
	1189 Hardin H S	2.88%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0216 Hardin Public Schools	2.96%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

0025 Lodge Grass Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,674,999.30	1,674,999.30	0.00	0.00	0.00	0.00
21XX Support Services - Students	37,135.55	37,135.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,644.26	2,644.26	0.00	0.00	0.00	0.00
222X Educational Media Services	205.00	205.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,591.98	139,591.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	569,920.10	569,920.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	146,744.97	4,481.50	142,263.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	374,320.26	374,320.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	126,401.89	126,401.89	0.00	0.00	0.00	0.00
31XX Food Services	239,852.61	239,852.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,925.01	16,925.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,904.51	54,904.51	0.00	0.00	0.00	0.00
9999 Undistributed	133,426.87	133,426.87	0.00	0.00	0.00	0.00
Totals	3,517,072.31	3,374,808.84	142,263.47	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,517,072.31					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

02 Big Horn 0218 Lodge Grass Public Schls

1190 Lodge Grass H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,108,526.55	1,108,526.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	91,744.19	91,744.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,937.95	80,937.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	555,053.88	555,053.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,570.69	0.00	97,570.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	392,144.69	392,144.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	83,569.40	83,569.40	0.00	0.00	0.00	0.00
31XX Food Services	74,337.08	74,337.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	31,328.66	31,328.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	140,075.12	140,075.12	0.00	0.00	0.00	0.00
9999 Undistributed	48,801.61	48,801.61	0.00	0.00	0.00	0.00
Totals	2,704,089.82	2,606,519.13	97,570.69	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,704,089.82					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0025 Lodge Grass Elem		Indirect/Direct	142,263.47 / 3,374,808.84	4.22%		
LE 1190 Lodge Grass H S		Indirect/Direct	97,570.69 / 2,606,519.13	3.74%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0025 Lodge Grass Elem	0.0282	0.0358	0.0381	0.0426	4.22%
	1190 Lodge Grass H S	0.0270	0.0358	0.0381	0.0426	3.74%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0025 Lodge Grass Elem	0.0165	0.0358	0.0381	0.0426	
	1190 Lodge Grass H S	0.0530	0.0358	0.0381	0.0426	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0025 Lodge Grass Elem	0.0282	0.0358	0.0381	0.0426	
	1190 Lodge Grass H S	0.0530	0.0358	0.0381	0.0426	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0025 Lodge Grass Elem	3.55%	
	1190 Lodge Grass H S	3.93%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0218 Lodge Grass Public Schls	3.74%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

02 Big Horn 0219 Wyola Elementary

0026 Wyola Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,205,025.80	1,205,025.80	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,908.00	10,908.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	130,741.84	130,741.84	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	137,731.87	137,731.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,641.04	0.00	19,641.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	676,223.26	676,223.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	127,552.29	127,552.29	0.00	0.00	0.00	0.00
31XX Food Services	177,868.48	177,868.48	0.00	0.00	0.00	0.00
33XX Community Services	29,714.31	29,714.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	46,295.01	46,295.01	0.00	0.00	0.00	0.00
Totals	2,561,701.90	2,542,060.86	19,641.04	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,561,701.90					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A									
	LE 0026 Wyola Elem	Indirect/Direct	19,641.04 / 2,542,060.86	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>			
				0.77%					
Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>			
	0026 Wyola Elem	0.0098	0.0067	0.0062	0.0061	0.77%			
Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>			
	0026 Wyola Elem	0.0000	0.0000	0.0000	0.0000				
Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>			
	0026 Wyola Elem	0.0098	0.0067	0.0062	0.0061				
Line E Five Year Average with 5% Discount	<u>LE</u>					<u>2016</u>	<u>LE Reclaasified Rate</u>		
	0026 Wyola Elem					0.69%			
Line F Average of LE's contained under one School System Code (SS)						<u>2016</u>	<u>SS Reclaasified Rate</u>		
	0219 Wyola Elementary	Your Preliminary Rate by School System (SS) is:				0.69%			
		This same rate is applied to both EL and HS in the same SS							

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.